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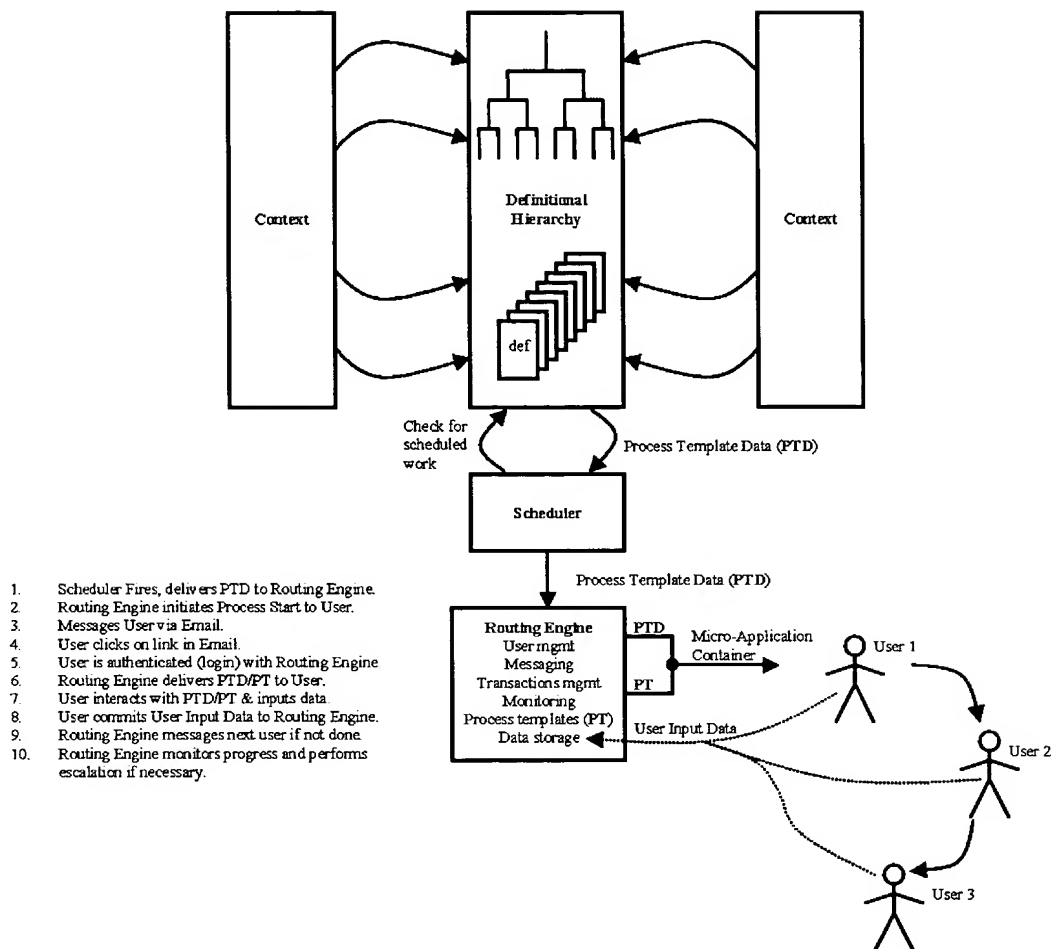
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Figure 1. System Architecture and Process Overview



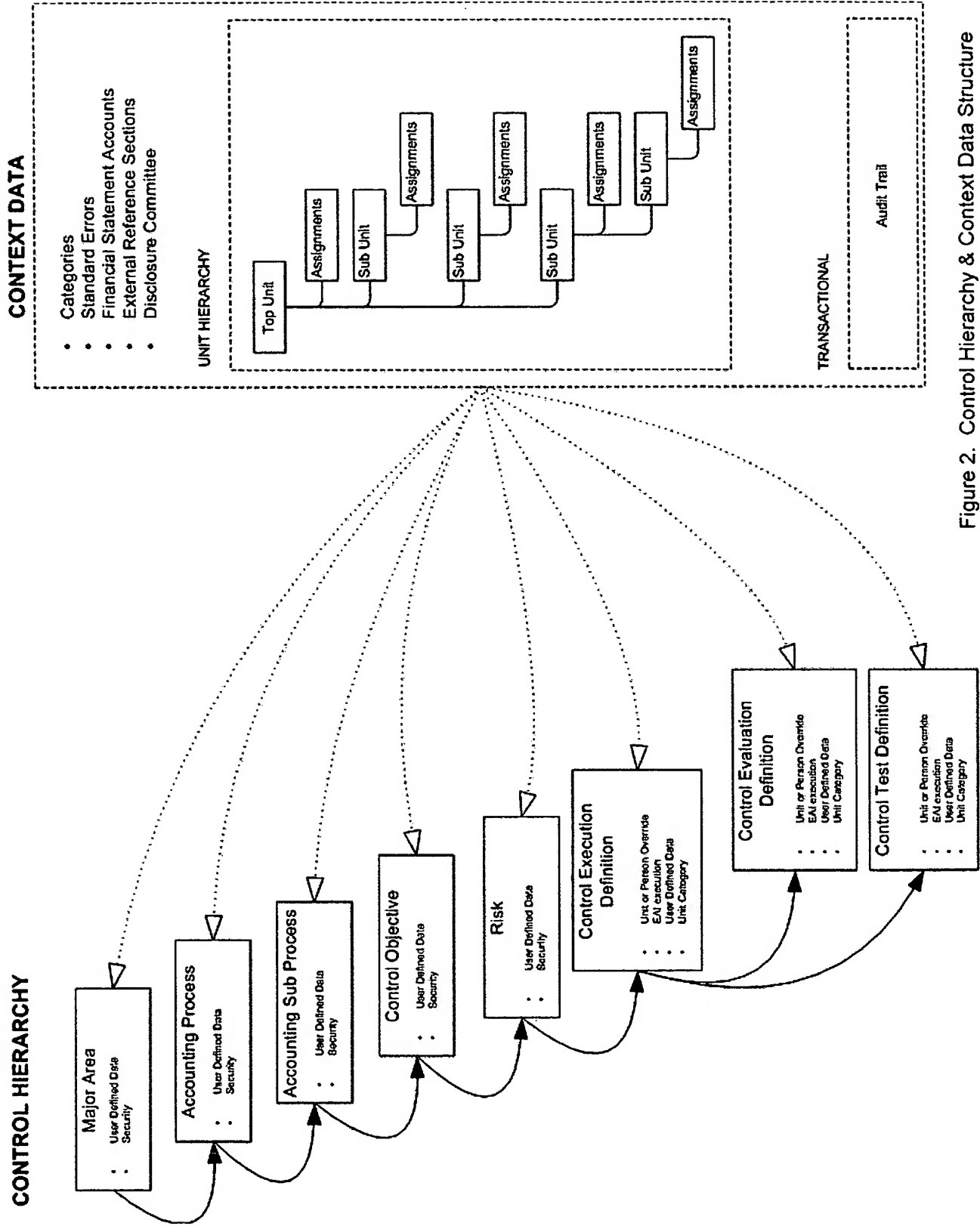


Figure 2. Control Hierarchy & Context Data Structure

## Units

Find:  to:

Units ☒

People ☒

Bulk Register People ☒

Disclosure Committee ☒

References ☒

Assertions ☒

Unit Categories ☒

Control Categories ☒

Financial Statement Accounts ☒

Control Structure ☒

User Defined Fields ☒

Unit Name	Description	Cost Center	Status
Worldwide	Entire Company	8878890	Active
<b>Sub-Unit</b>			
Name	Description	Cost Center	Status
APAC	APAC Unit	3334155	Active
Corporate	Corporate Unit	21332	Active
DAF	DAF Unit	23424	Active
EMEA	European Unit	60943	Active
North America	North American Unit	33445	Active
PACCAR Financial	PACCAR Financial Unit	23424	Active
Peterebill	Peterebill Unit	231123	Active



- Unit
- People
- Bank Register People
- Disclosure Committee
- References
- Assertions
- Unit Categories
- Control Categories
- Financial Statement Accounts
- Control Structure
- User Defined Fields

## Worldwide

### Sub-Unit

Sub-Unit

Name

APAC

Enable ☒

Description

APAC Unit

Cost Center

3334455

Default Assignments

External Control Process	Performer	Location
Executor	<input type="checkbox"/> Jane Smith	<input type="checkbox"/> Brian Tiede
Execution Reviewer	<input type="checkbox"/> <unassigned>	<input type="checkbox"/> <unassigned>
Evaluation Process		
Evaluator	<input type="checkbox"/> Internal Audit	<input type="checkbox"/> Brian Tiede
Evaluation Reviewer	<input type="checkbox"/> <unassigned>	<input type="checkbox"/> <unassigned>
Test Process		
Tester	<input type="checkbox"/> Audit Company	<input type="checkbox"/> Brian Tiede
Test Reviewer	<input type="checkbox"/> <unassigned>	<input type="checkbox"/> <unassigned>
Exception Process		
Exception Reviewer	<input type="checkbox"/> Ben Bimons	<input type="checkbox"/> Brian Tiede
Exception Approver	<input type="checkbox"/> Stan Szabo	<input type="checkbox"/> Pia Moore
Exception Manager	<input type="checkbox"/> Pia Moore	<input type="checkbox"/> Stan Szabo
Exception Discloser	<input type="checkbox"/> Pia Moore	<input type="checkbox"/> Brian Tiede
Remediation Process		
Remediation Reviewer	<input type="checkbox"/> Tim Ellison	<input type="checkbox"/> Brian Tiede
Remediation Designer	<input type="checkbox"/> Stan Szabo	<input type="checkbox"/> Brian Tiede
Remediation Approver	<input type="checkbox"/> Pia Moore	<input type="checkbox"/> Brian Tiede
Remediation Implementer	<input type="checkbox"/> Stan Szabo	<input type="checkbox"/> Brian Tiede
Control Self-Assessment Set-up Process		
Setup Owner	<input type="checkbox"/> <unassigned>	<input type="checkbox"/> <unassigned>
Initiate Control Self-Assessment Set-up process <input type="button" value="NO"/>		

Unit Categories

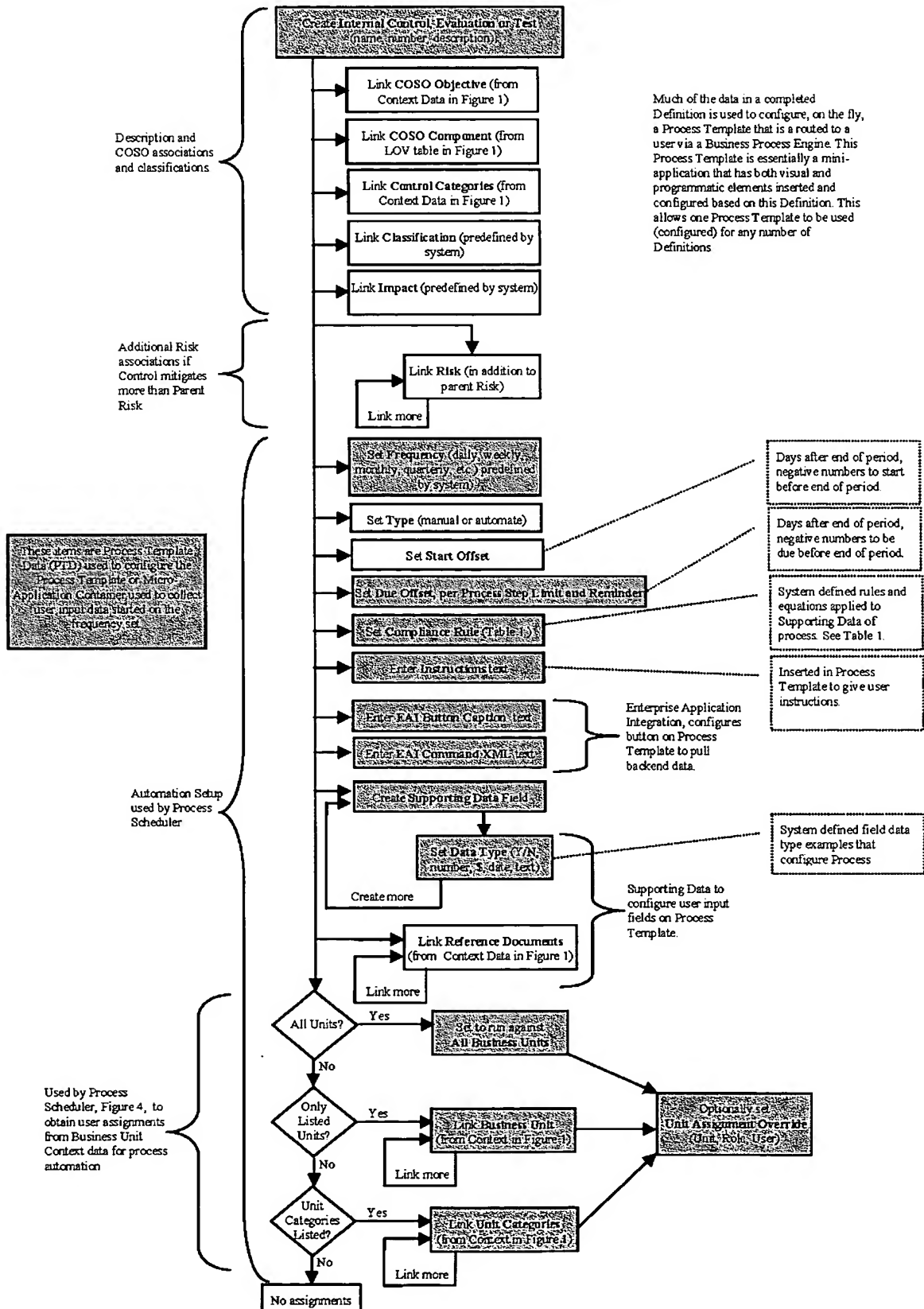
Name	Description
None were found	

Sub-Units

Name	Description	Cost Center	Status
None were found			

Figure 3b: Sub-Unit Data Detail Sample

Figure 4. Creation of Definitions Flow Chart





## Internal Control

Internal Control		Save
Number	01-107-01-01-01	
Name	Bank Statement and OIL Reconciliations	
Description	Bank statements must be reconciled against the General Ledger, and differences must be promptly resolved.	
<p><b>COSO Objective</b></p> <p> <input checked="" type="checkbox"/> Strategic  <input type="checkbox"/> Operations  <input checked="" type="checkbox"/> Financial Reporting  <input checked="" type="checkbox"/> Compliance                 </p> <p><b>COSO Component</b></p> <p> <input type="checkbox"/> Control Environment  <input type="checkbox"/> Objective Setting  <input type="checkbox"/> Event Identification  <input type="checkbox"/> Risk Assessment  <input type="checkbox"/> Risk Responses  <input type="checkbox"/> Control Activities  <input type="checkbox"/> Information and Communication  <input checked="" type="checkbox"/> Monitoring                 </p> <p><b>Control Categories</b></p> <p> <input checked="" type="checkbox"/> Authorization  <input type="checkbox"/> Management Review  <input checked="" type="checkbox"/> Segregation of Duties                 </p>		
<p><b>Classification</b></p> <p>                     Detect <input type="text"/>                       Impact <input type="text"/> </p>		

Risks		Link	Unlink
Number	Name	Description	
01-107-01-01-01	Cash Reported in Wrong Period	Cash receipts/transfers are recorded in the wrong period	

Figure 5a. Internal Control Definition Sample



**Automation**

Frequency:

Type:

Start:  (days after end of period) (use negative number to start before end of period)

Due:  (days after end of period) (use negative number for due before end of period)

Compliance Score:  Rules: Actual vs Estimated (With ERP Integration) Low: 10 Medium: 20 High: 30 Override: N

**Instructions**

For each reporting period, retrieve the account actual from the GL system and compare the data to the bank balance. If the amounts reconcile, check the "Yes" box for in compliance. If the amounts do not reconcile, check the "No" box below for non-compliance. Due to the material nature of this internal control, mark the impact of HIGH so that the issue is automatically escalated to the appropriate person.

Single Execution

**Backend Integration**

Button Caption: (ERP)

Commands:

GL System Balance

```
<EA><Application name="JDBC:sqlServer"><Method name="SELECT"><Input><Output><Field name="ea.value">FINANCIALS_SYSTEM_GL_ACTUALS</Field></Output></Method></Application></EA>
```

Figure 5b Internal Control Definition Sample



# Supporting Data

Data Type

Item	Value	Caption
F1	Money	Adjusted Bank Statement Balance
F2	Yes / No	Does the G/L balance equal the adjusted bank balance?
F3	Yes / No	Was a monthly reconciliation performed?
F4	Yes / No	Is the monthly reconciliation attached?
F5	Yes / No	
F6	Yes / No	
F7	Yes / No	
F8	Yes / No	
F9	Yes / No	
F10	Yes / No	

## References

Name	Type	Attachment
C Bank Reconciliations	Company policy	View

## Evaluations

Number	Name	Description	Impact	Frequency
C OI-107-01-01-CSA01	Bank Reconciliation Self-Assessment	The AP manager in charge of the bank and G/L reconciliation will assess the control on a quarterly basis	Low	Quarterly
C OI-107-01-01-EVAL01	Definitional Evaluation	This evaluation will ensure that the definitional aspects of the control are correct	Low	Quarterly
C OI-107-01-01-EVAL02	Internal Audit Evaluation	The Internal Audit team will evaluate the reconciliation	Low	As Needed

Tests				New	Delete
Number	Name	Description	Impact	Frequency	
C 01-107-01-01-TEST02	Internal Audit Test	The company's internal audit group will test the G/L and Bank Reconciliation control on an annual basis	Low	As Needed	
C 01-107-01-01-TEST01	Line of Business Test	The Line of Business is responsible for testing the control on a quarterly basis	Low	Quarterly	

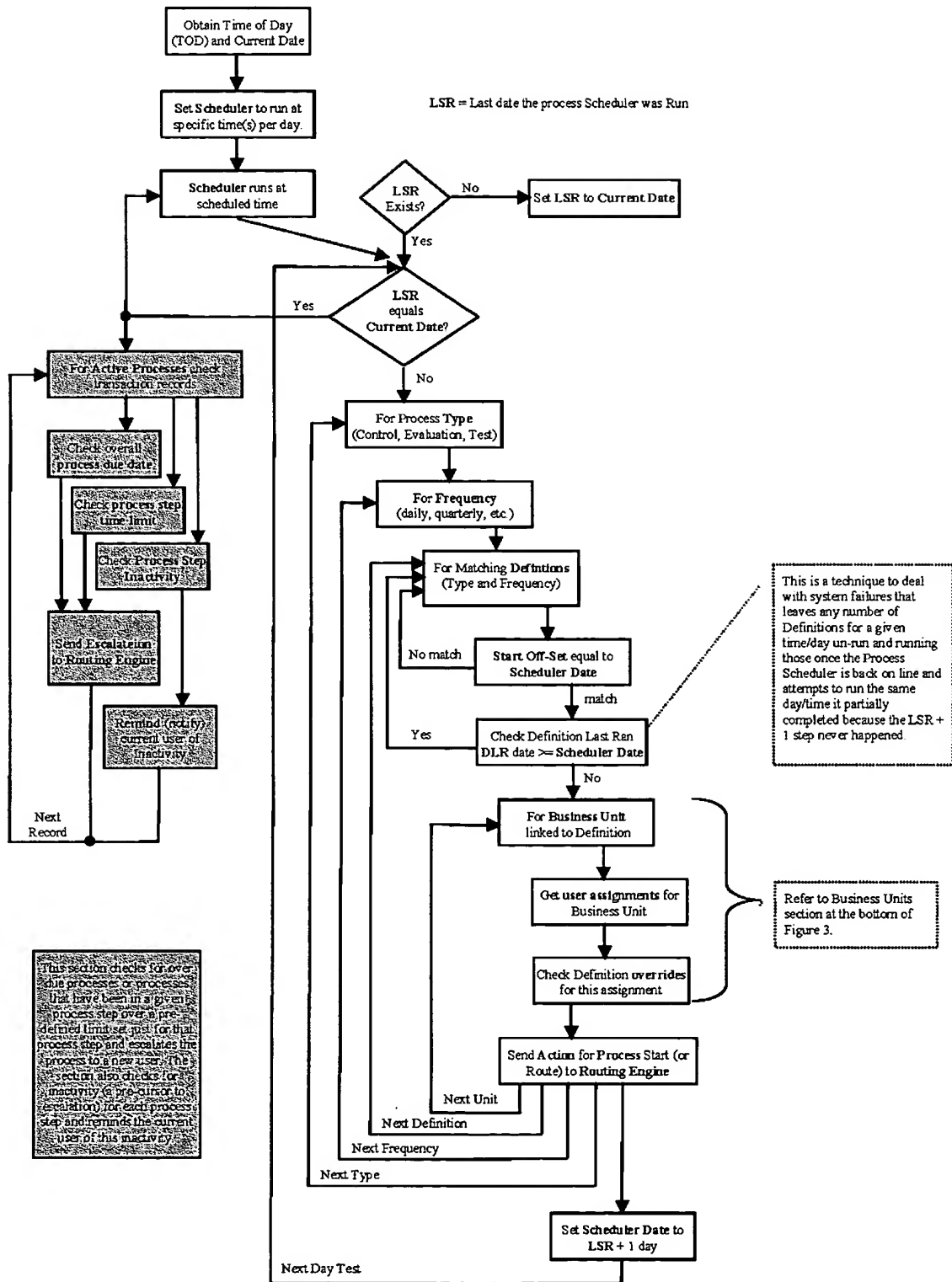
Units				Link	Unlink
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Control applies to

Unit	Description	Cost Center	Status
C EMEA	European Operations	66943	Active
C North America	North American Operations	33445	Active

Unit Assignment Overrides				Assign	Unassign	Delete
Name	Unit	Assignment	Primary			
No unit assignment overrides were found						

Figure 6. Scheduler Flow Chart





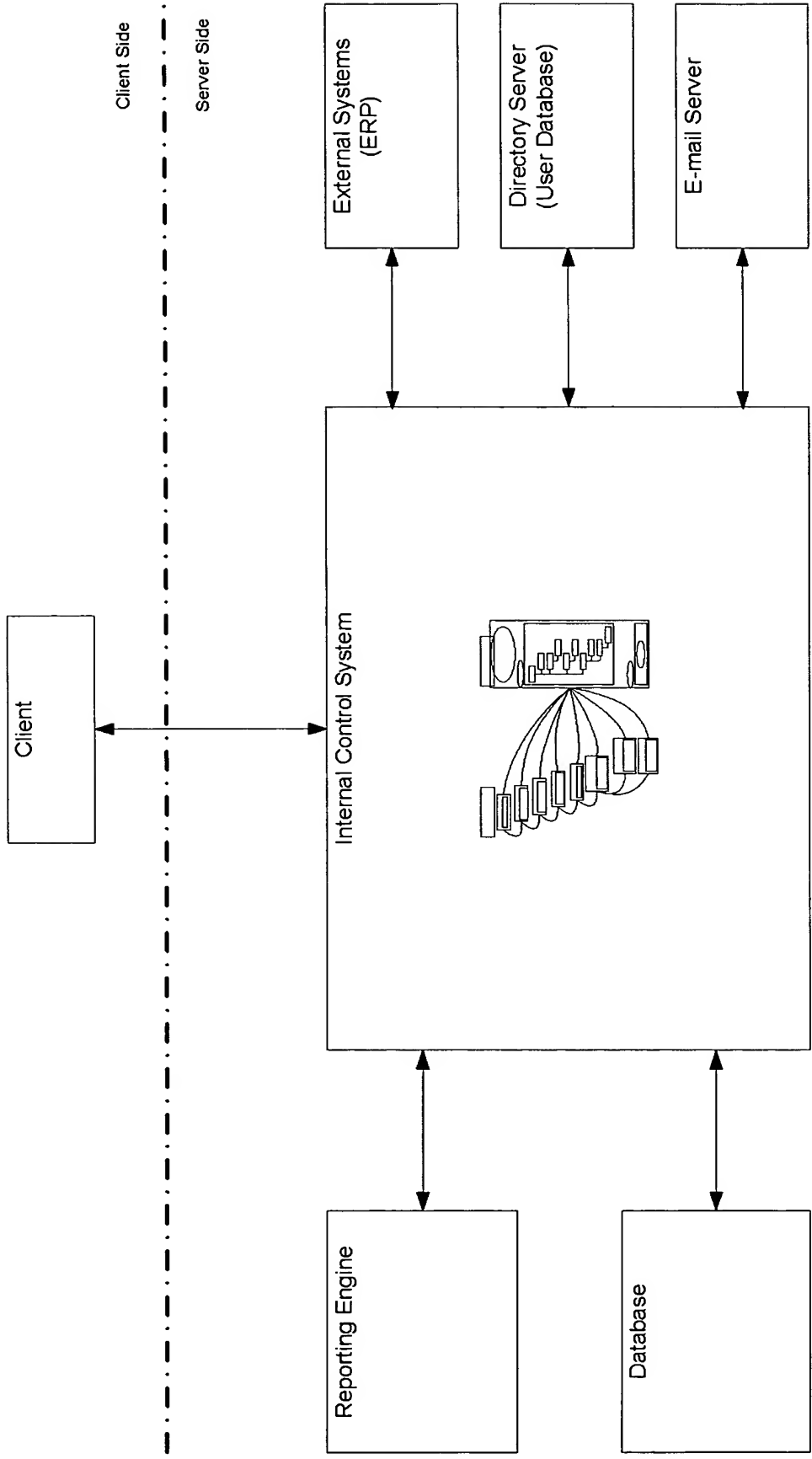


Figure 7. Environmental Infrastructure Architecture

Initiated By: Movaris CertaintyDate: Sep 09, 2003

Executed By: Jamie SmithDate: Sep 09, 2003

Internal Control Execution

Ref # BANKSTATEMENTAND15057143EXEC

You have been assigned the following internal control execution task for the North America unit for the monthly reporting period ending September 30, 2003. This activity is due by October 5, 2003.

Please complete the task identified below, collect the required information and then press the Submit button. Your input will be logged and follow up actions will be automatically initiated as appropriate. After your submission, no further action on your part is required.

Control: Bank Statement and G/L Reconciliation OL-107-01-01-01

Description  
Bank statements must be reconciled to the general ledger, and differences must be promptly resolved.

Instructions  
As the Accounts Payable Manager, for each reporting period, retrieve the account actual from the GL system and compare the data to the bank balance. If the amounts reconcile, check the "Yes" box for in compliance. If the amounts do not reconcile, check the "No" box below for non-compliance. Due to the material nature of this internal control, mark the impact of HIGH so that the issue is automatically escalated to the appropriate person.

G/L System Balance	Go	\$1,500,000.00
Adjusted Bank Statement Balance >>		\$1,500,000.00

Figure 8. Application Container with Sample Data

Figure 9. Routing Engine Flow Chart

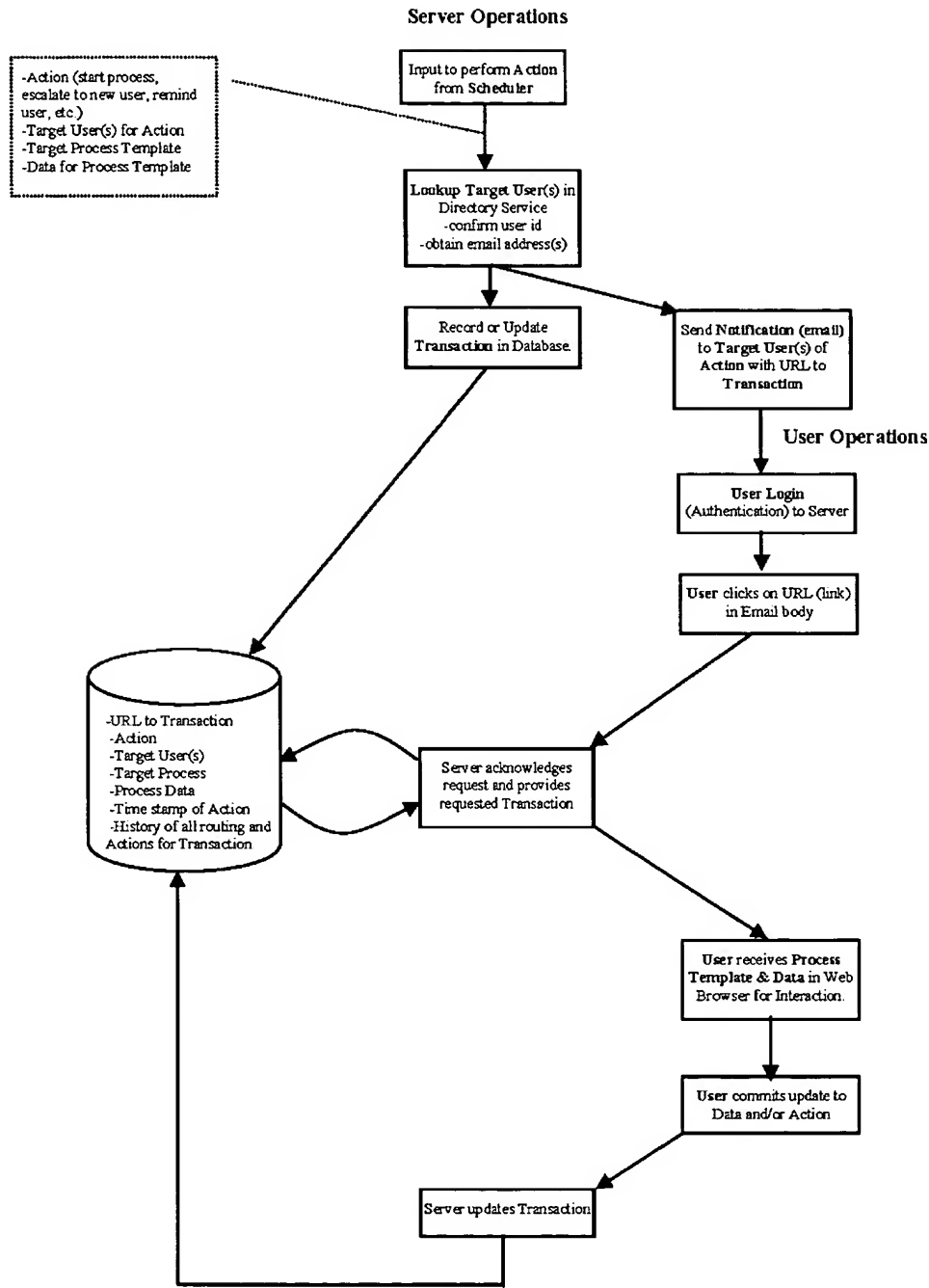




Figure 10. Configuration and Initialization Flowchart

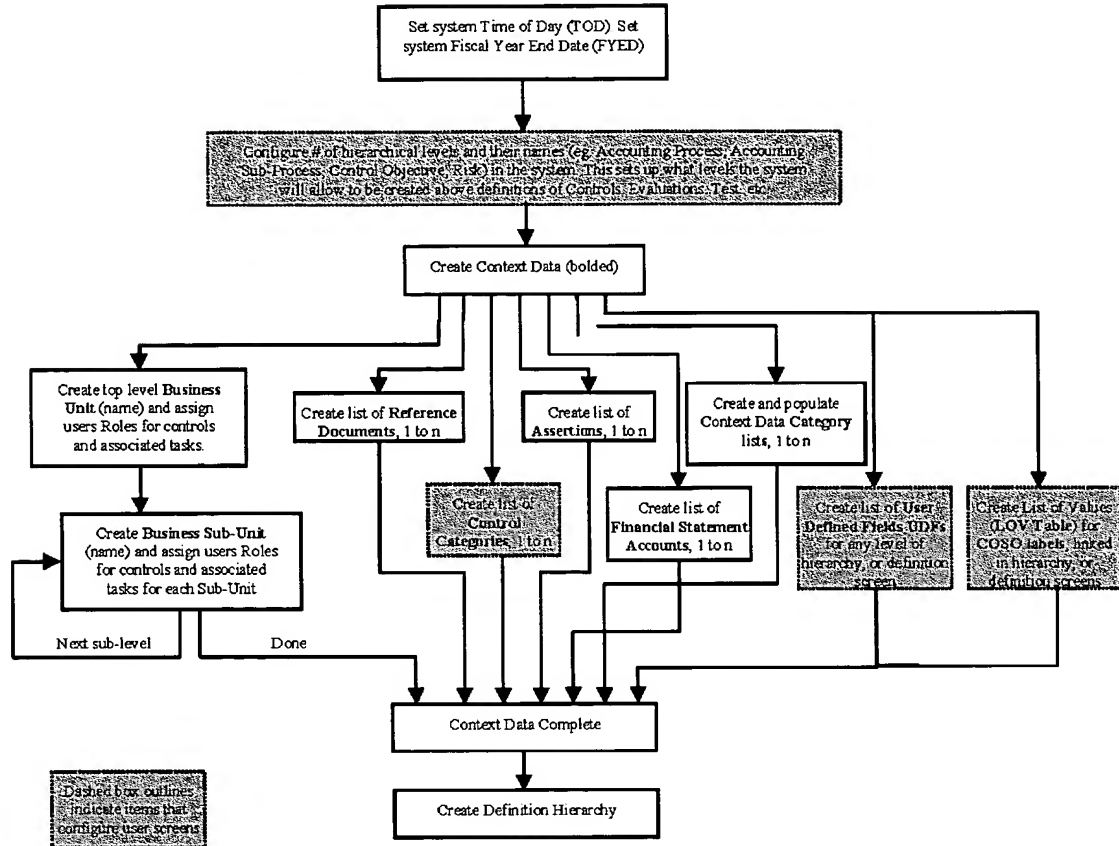


Figure 11. Hierarchy Definition Flow Chart

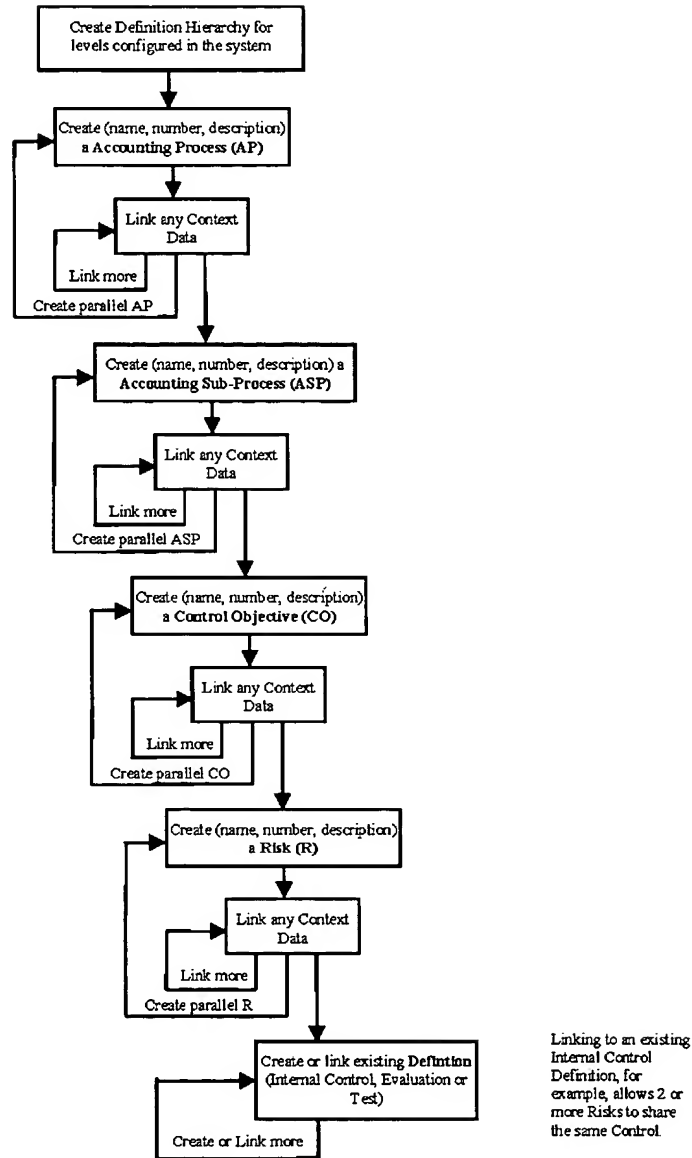


Figure 12. Compliance Rule User Selection Screen (input to Process Template)

Moovani Certainty - Compliance Rules - Microsoft Internet Explorer

Select the compliance rule Choose

☐ No ☒ Yes Enable Override

---

☒ Manual (No rules applied)

---

☐ Actual vs. Estimated (With ERP integration)

- This calculation compares two data fields: ERP and F1
- Data field ERP is supplied by a back-end information system
- Data field F1 is manually entered by the process Performer
- Data field F1 must be defined as type money
- The calculated expression is:  $ABS((ERP-F1)/ERP) * 100$

☐ Actual vs. Estimated (No ERP integration)

- This calculation compares two data fields: F1 and F2
- Data fields F1 and F2 are manually entered by the process Performer
- Data fields F1 and F2 must be defined as type money
- The calculated expression is:  $ABS((F1-F2)/F1) * 100$

☐ \$ Values of Items (With ERP integration)

- This calculation compares ERP field and data fields F1 thru F10
- Data field ERP supplied by a back-end information system
- Data fields F1 thru F10 are manually entered by the process Performer
- Data field F1 must defined as type money
- All fields of type money will be included in the calculation
- The calculated expression is:  $ABS(((SUM(F1:F10)-ERP)*100)/ERP)$

☐ \$ Values of Items (No ERP integration)

- This calculation compares data field F1 and data fields F2 thru F10
- Data fields F1 thru F10 are manually entered by the process Performer
- Data fields F1 and F2 must be defined as type money
- All fields of type money will be included in the calculation
- The calculated expression is:  $ABS(((SUM(F2:F10)-F1)*100)/F1)$

- Select a radio button above
- Enter in the % thresholds for each Compliance Impact Score for Low, Medium, and High
- Select "Enable Override" if you want to allow a process Performer to override the system score

Score Percentage

Low

Medium

High

(Low must be less than Medium and Medium must be less than High)

---

☐ Self-Assessment

- This calculation compares Yes or No responses from data fields: F1 thru F10
- Data fields F1 thru F10 are manually entered by the process Performer
- The fields must be defined as type yes/no

- Enter in the thresholds of negative responses for each Compliance Impact Score for Low, Medium, and High
- Select "Enable Override" if you want to allow a process Performer to override the system score

Score Negative Response

Low  (Low <=8)

Medium  (Medium <=9)

High  (High <=10)

(Low must be less than Medium and Medium must be less than High)